PATENT IKUTP106US

CERTIFICATE OF TRANSMISSION

I hereby certify that this correspondence (along with any paper referred to as being attached or enclosed) is being submitted *via* the USPTO EFS Filing System on the date shown below to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re patent application of:

Applicant(s): Mikiko Kaminuma, et al. Examiner: Celia C. Chang

Serial No: 10/580,471 | Art Unit: 1625

Filing Date: February 22, 2007 Conf. No: 4357

Title: PARAKERATOSIS INHIBITOR AND SKIN PREPARATION FOR EXTERNAL USE

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

REPLY TO OFFICE ACTION

Dear Sir:

This paper is filed in response to the Office Action dated September 2, 2010. Kindly enter the following amendments. A petition for extension of time is made concurrently herewith.